taking of the properties was confirmed by letter dated December 25, 1941, from said Colonel Casey to plaintiff and to the other oil companies, and on or about that date Colonel Casey placed Lieutenant William C. Ramme in command of the properties. On December 31, 1941, such of said property thus taken from plaintiff as had not been theretofore transported to destinations specified by the United States Army was destroyed by said United States Army.

7. From and after the time of the requisitioning, appropriation and taking as aforesaid of said property, defendant exercised complete control of said property, and disposed thereof in such manner as it saw fit and excluded plaintiff from any and all control thereof; and all persons, including employees of plaintiff, were required to act, and did act, with respect to said property, upon the sole instructions of defendant, acting by and through the United States Army and its representatives with respect to said property.

8. No part of said property has at any time been returned, or otherwise made available, to plaintiff or to anyone acting in its behalf.

9. Plaintiff filed with the United States Army Claims Service, Manila, Philippine Islands, proofs of claim in the amount of 93,329.98 pesos ($46,664.99) in respect of the ten bulk trucks, together with contents, where any, and the closed van, referred to in paragraph 5 (g) hereof; in the amount of 1,039,881.38 pesos ($519,940.69) in respect of the supplies of motor gasoline, kerosene, Diesel fuel oil, Diesolene, bunker "C" oil and lubricating oils and greases referred to in paragraph 5 (a) hereof, and in the aggregate amount of 1,531,977.96 pesos ($765,988.98) in respect of all other property referred to in paragraph 5 hereof. The amounts of such claims in respect of buildings and tanks were computed in accordance with plaintiff's understanding of the requirements of the United
21 States Army Claims Service, and did not represent the full value of such property as set forth in paragraph 5 hereof. On or about April 20, 1948, plaintiff received the sum of 54,737.00 pesos ($27,368.50) in respect of said ten bulk trucks, together with contents, where any, and the closed van, and released the Government from further liability in respect thereof. As to the other claims, the United States Army Claims Service notified plaintiff, on or about February 26, 1948, that it was unable to entertain jurisdiction of such claims. Thereafter, plaintiff sought reconsideration of such claims by said United States Army Claims Service. On or about June 23, 1948, plaintiff received the sum of 831,362.00 pesos ($415,681.00) in respect of said supplies of motor gasoline, kerosene, Diesel fuel oil, Diesolene, bunker "C" oil and lubricating oils and greases and at the same time plaintiff released the Government from further liability in respect thereof. At or about the same time plaintiff was advised by said United States Army Claims Service that, due to its scheduled termination of activities on June 30, 1948, it would